

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : Chapter 11 Case No.
Debtors. : 08-13555 (JMP)
: (Jointly Administered)
: :
-----X

NOTICE OF TRANSFER OF CLAIMS
PURSUANT TO FRBP RULE 3001(e)(2)

1. TO: Goldman Sachs & Co.
30 Hudson Street, 36th Floor
Jersey City, NJ 07302
Telephone: (212) 357-6240
2. Please take notice your claims against LEHMAN BROTHERS HOLDINGS INC., et al, Case No. 08-13555 (JMP) arising from and relating to Proofs of Claim Nos. 60865, 25354 and 22801 attached as Exhibit A hereto), have been transferred to:

Barclays Bank PLC ("Transferee")
745 Seventh Avenue
New York, NY 10019
Telephone: (212) 412-2865
Email: david.aughey@barclayscapital.com
jessica.fainman@barclayscapital.com

An executed "Evidence of Transfer of Claims" is attached as Exhibit B hereto. All distributions and notices regarding the transferred claims should be sent to the Transferee.

3. No action is required if you do not object to the transfer of your claims. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIMS, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:**

-- **FILE A WRITTEN OBJECTION TO THE TRANSFER** with:

United States Bankruptcy Court
Southern District of New York
Attn: Clerk of Court
Alexander Hamilton Custom House
One Bowling Green
New York, NY 10004-1408

-- **SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE**

-- Refer to **INTERNAL CONTROL NO.** _____ in your objection and any further correspondence related to this transfer.

4. If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED FOR THE TRANSFEROR ON OUR RECORDS AS A CLAIMANT IN THIS PROCEEDING.**

CLERK

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2009.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent__ Transferee__ Debtors' Attorney__

Deputy Clerk

EXHIBIT A

[Proofs of Claim]

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al., Debtors.		Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	
Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on http://www.lehman-docket.com as of July 17, 2009		Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000060865 	
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) HOONJI TEMPLE ATTN: MR KAZUNARI NAKASHIMA, MANAGER OF FINANCIAL DEPARTMENT RELIGIOUS JUDICIAL PERSON, NICHIREN-SHU, HO-ONJI 3-3 KOMAGATA-CHO, SHOWA-KU NAGOYA CITY, AICHI PREF. 466-0832 JAPAN		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____	
Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Name and address where payment should be sent (if different from above) Telephone number: _____ Email Address: _____			
<p>1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates.</p> <p>Amount of Claim: \$ <u>28,694,121</u> (Required) <i>as per attached</i></p> <p><input checked="" type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.</p>			
<p>2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates.</p> <p>International Securities Identification Number (ISIN): <u>1. XF02517915503 2. XF02517916063 3. XF0301335286 4. XF0301569603</u> (Required) <i>as per attached</i></p>			
<p>3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates.</p> <p>Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number: <u>1. 6058078 4. 6058081 2. 6058079 3. 6058080</u> (Required) <i>as per attached</i></p>			
<p>4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers.</p> <p>Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number: <u>93543</u> (Required)</p>			
5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.		FOR COURT USE ONLY FILED / RECEIVED NOV 02 2009 EPIQ BANKRUPTCY SOLUTIONS, LLC	
Date: <u>10/30/2009</u>	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <u>宗教法人日蓮宗法音寺住職 鈴木宗音</u>		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571			

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The questions on the Proof of Claim form include instructions for completing each question. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150- 5076

Lehman Programs Security

Any security included on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

	Series number	ISIN	Description	Quantity	Maturity Date
1	LEHMAN BROTHERS TREASURY CO MTN04529	XS0257915503	WORST OF 7 STOCKS DIGITAL COUPON TYPE	JPY 500,000,000	06/15/2013
2	LEHMAN BROTHERS TREASURY CO MTN04530	XS0257916063	WORST OF 7 STOCKS TARN TYPE	JPY 500,000,000	06/15/2013
3	LEHMAN BROTHERS TREASURY MTN07232	XS0301335286	WORST OF 7 STOCKS TARN	USD 1,130,000	05/30/2012
4	LEHMAN BROTHERS TREASURY MTN07245	XS0301569603	N225 INDEX 7 STOCKS LINKED TARN	USD 11,800,000	07/17/2014

ISIN	Quantity	principal amount	late charges at 20% a year 09/15/2008~ 09/15/2009	total amount	Blocking Number
1 XS0257915503	JPY 500,000,000	USD 5,490,885	1,098,177	6,589,062	6058078
2 XS0257916063	JPY 500,000,000	USD 5,490,885	1,098,177	6,589,062	6058079
3 XS0301335286	USD 1,130,000	USD 1,130,000	226,000	1,356,000	6058080
4 XS0301569603	USD 11,800,000	USD 11,800,000	2,360,000	14,160,000	6058081
		23,911,770	4,782,354	28,694,124	

※1USD=91.06JPN 09/18/2009

取引残高報告書 (定期)

Goldman Sachs Japan Co., Ltd.
ゴールドマン・サックス証券株式会社
東京都港区六本木6-10-1 六本木ヒルズ森タワー
TEL 03 (6437) 1000

口座番号 017893512 振替 8820

HOJUNJI TEMPLE
SHUKYO HOJIN

作成基準日 2008年9月1日より 2008年9月30日まで

1 of 4

状況 ACCOUNT STATUS

の明細 CASH BALANCE

2008年8月31日 残高 2008年9月30日 残高
通貨 通貨
CCY. PREVIOUS BALANCE CURRENT BALANCE

証券金/担保金 JPY 765,227,315 265,385,986
USD 0.00 6,672,897.20

明細 SECURITIES POSITION

DESCRIPTION	通貨 CCY.	銘柄コード SEC. CODE	数量(額面) QTY (FACE VALUE)	区分 TYPE	償還日 MATURITY DATE	ファクター FACTOR
SCIBTE GENERALE ACCEPT SERIES 829203-4 1502103-9 TRANCHE 1	JPY	XS0176615150			09/29/2013	
SCIBTE GENERALE ACCEPT FRN 09/29/2013 JPY	JPY	XS0176615111			09/29/2015	
SCIBTE GENERALE ACCEPT SERIES 829203-4 THE 1 HYBRID 04/25/2013 JPY	JPY	XS0217826022			04/25/2013	
SCIBTE GENERALE ACCEPT SERIES 9943/05-11 THE 10 12% 12/23/2008 JPY	JPY	XS0236149109			11/25/2008	
SCIBTE GENERALE ACCEPT SERIES 829203-4 THE 1 HYBRID 04/25/2013 JPY	JPY	XS0236151623			05/25/2009	
SCIBTE GENERALE ACCEPT SERIES 10801/06-2 THE 1 HYBRID 04/25/2013 JPY	JPY	XS0243293341			02/14/2011	
FINANCE LIMITED HYBRID 06/15/2013 JPY SER	JPY	XS0257915503	500,000,000		06/15/2013	
AN BROTHERS TREASURY HYBRID 06/15/2013 JPY	JPY	XS0257915503	500,000,000		06/15/2013	
AN BROTHERS TREASURY HYBRID 06/15/2013 JPY	JPY	XS0257916063	500,000,000		06/15/2013	

取引残高報告書 (定期)

GOJIMAN
Suchs
ゴールドマン・サックス証券株式会社
東京都港区六本木6-10-1 六本木ヒルズ森タワー
TEL 03 (6437) 1000

作成基準日

2008 年 9 月 1 日 より 2008 年 9 月 30 日 まで

2 of 4

HOJONII TEMPLE
SHUKYO HOJIN

振替

8820

口座番号
017893512

状況 ACCOUNT STATUS

明細 SECURITIES POSITION

DESCRIPTION	通貨 CCY	銘柄コード SEC. CODE	数量(額面) QTY (FACE VALUE)	区分 TYPE	償還日 MATURITY DATE	ファクター FACTOR
05/17/2014 USDBT GENRAL ACCEPT HYBRID 05/17/2014 (USD)	USD	XS0194807445			06/18/2014	
1-6 MAX 0.17% (SDA RATE - 2%)					12/15/2025	
OCIBTE GENERAL ACCEPT HYBRID 12/15/2025	USD	XS0238080138			02/19/2013	
05/17/2014 USDBT GENRAL ACCEPT HYBRID 05/17/2014 (USD)	USD	XS0243062863			05/30/2012	
5-2 REFER TO THE TERM SHEET			1,130,000.00		07/17/2014	
AN BROTHERS TREASURY HYBRID 05/30/2012 USD	USD	XS0301335286				
AN BROTHERS TREASURY FRN 07/17/2014 USD	USD	XS0301569603	11,800,000.00			
TO THE TERM SHEET						

EXPRESS ENVELOPE

ORIGINAL

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	UNIQUE IDENTIFICATION NUMBER: 1000097010 Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000025354	
Name of Debtor Against Which Claim is Held		Case No. of Debtor	
<p>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)</p>			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) LBH (CREDITOR,DBF,CREDNUM)CREDNUM # 1000097010***** HOUONJI TEMPLE ATTN: MR. SEIICHI ENYA, MANAGER OF FINANCIAL DEPARTMENT RELIGIOUS JUDICIAL PERSON, NICHIREN-SHU, HO-ON JI 3-3 KOMAGATA-CHO, SHOWA-KU NAGOYA CITY, AICHI PREF. 466-0832 JAPAN		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Telephone number: _____ Email Address: _____		Court Claim Number: _____ (If known) Filed on: _____	
Name and address where payment should be sent (if different from above)		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Telephone number: _____ Email Address: _____			
1. Amount of Claim as of Date Case Filed: \$ <u>28,694.124</u> <i>As per attached</i> If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9), complete Item 6.		5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim:	
<input type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.* <input type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.* *IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO http://www.lehman-claims.com AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on http://www.lehman-claims.com if claim is a based on a Derivative Contract or Guarantee.		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).	
2. Basis for Claim: <u>Structured Note</u> (See instruction #2 on reverse side.)		Amount entitled to priority: \$ _____	
3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____			
6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$ _____ (See instruction #6 on reverse side.)			
7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		FOR COURT USE ONLY <div style="border: 2px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> FILED / RECEIVED SEP 21 2009 EPIQ BANKRUPTCY SOLUTIONS, LLC </div>	
Date: <u>09/15/2009</u>	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <u>宗教法人 日蓮宗 法音寺 住職 鈴木 泉音</u>		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:

YOU MUST INDICATE THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED, INCLUDING THE NAME OF THE DEBTOR AND THE RELATED CASE NUMBER (DEBTORS AND CASE NUMBERS LISTED BELOW), IN THE SPACE ALLOTTED AT THE TOP OF THE CLAIM FORM.

08-13555	Lehman Brothers Holdings Inc.	08-13905	CES Aviation LLC
08-13600	LB 745 LLC	08-13906	CES Aviation V LLC
08-13885	Lehman Brothers Commodity Services Inc.	08-13907	CES Aviation IX LLC
08-13888	Lehman Brothers Special Financing Inc.	08-13908	East Dover Limited
08-13893	Lehman Brothers OTC Derivatives Inc.	09-10108	Luxembourg Residential Properties Loan Finance S.a.r.l.
08-13899	Lehman Brothers Derivative Products Inc.	09-10137	BNC Mortgage LLC
08-13900	Lehman Commercial Paper Inc.	09-10558	Structured Asset Securities Corporation
08-13901	Lehman Brothers Commercial Corporation	09-10560	LB Rose Ranch LLC
08-13902	Lehman Brothers Financial Products Inc.	09-12516	LB 2080 Kalakaua Owners LLC
08-13904	Lehman Scottish Finance L.P.	08-13664	PAMI Statler Arms LLC

If your Claim is against multiple Debtors, complete a separate form for each Debtor.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9)

State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150- 5076

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured Claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Derivative Contract

A contract that is any of (i) a "swap agreement" as such term is defined in section 101(53B) of the Bankruptcy Code or (ii) a "forward contract" as such term is defined in section 101(25) of the Bankruptcy Code. A cash-market purchase or sale of a security or loan (i.e. any purchase or sale of a security or loan for settlement within the standard settlement cycle for the relevant market), exchange-traded future or option, securities loan transaction, repurchase agreement in respect of securities or loans, and any guarantee or reimbursement obligations which would otherwise be included in the definition of such terms in the Bankruptcy Code shall not be considered a Derivative Contract for the purposes of this definition nor shall any notes, bonds, or other securities issued by the Debtors or their affiliates (including, but not limited to, Lehman Brothers Holdings Inc., Lehman Brothers Treasury Co. B.V., Lehman Brothers Bankhaus AG, Lehman Brothers Holdings plc, Lehman Brothers Securities N.V., and Lehman Brothers (Luxembourg) Equity Finance S.A.).

Guarantee

A promise, representation or agreement to answer for the payment of some debt or the performance of some duty in case of the failure of another person or entity who is liable in the first instance.

Lehman Programs Securities

Lehman Programs Securities means those securities included on the Lehman Programs Securities list available on <http://www.lehman-docket.com> as of July 27, 2009.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

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Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(c), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

	Series number	ISIN	Description	Quantity	Maturity Date
1	LEHMAN BROTHERS TREASURY CO MTN04529	XS0257915503	WORST OF 7 STOCKS DIGITAL COUPON TYPE	JPY 500,000,000	06/15/2013
2	LEHMAN BROTHERS TREASURY CO MTN04530	XS0257916063	WORST OF 7 STOCKS TARN TYPE	JPY 500,000,000	06/15/2013
3	LEHMAN BROTHERS TREASURY MTN07232	XS0301335286	WORST OF 7 STOCKS TARN	USD 1,130,000	05/30/2012
4	LEHMAN BROTHERS TREASURY MTN07245	XS0301569603	N225 INDEX 7 STOCKS LINKED TARN	USD 11,800,000	07/17/2014

ISIN	Quantity	principal amount	late charges at 20% a year 09/15/2008~ 09/15/2009	total amount
1 XS0257915503	JPY 500,000,000	USD 5,490,885	1,098,177	6,589,062
2 XS0257916063	JPY 500,000,000	USD 5,490,885	1,098,177	6,589,062
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4 XS0301569603	USD 11,800,000	USD 11,800,000	2,360,000	14,160,000
		23,911,770	4,782,354	28,694,124

※1USD=91.06JPN 09/18/2009

引残高報告書 (定期)



Goldman Sachs Japan Co., Ltd.
ゴールドマン・サックス証券株式会社
東京都港区六本木6-10-1 六本木ヒルズ森タワー
TEL 03 (6437) 1000

口座番号 1017893512 振替 8820

HOUONJI TEMPLE
SHUKYO HOJIN

作成基準日

2008年9月1日より 2008年9月30日まで

1 of 4

座状況 ACCOUNT STATUS

全の明細 CASH BALANCE

2008年8月31日 残高 2008年9月30日 残高
通貸 CCY. PREVIOUS BALANCE CURRENT BALANCE

証券金/担保金
JPY 765,227,315 265,385,986
USD 0.00 4,672,897.20

明細 SECURITIES POSITION

DESCRIPTION	通貨 CCY.	銘柄コード SEC. CODE	数量(額面) QTY (FACE VALUE)	区分 TYPE	償還日 MATURITY DATE	ファクター FACTOR
-------------	------------	--------------------	----------------------------	------------	----------------------	-----------------

SOCIETE GENERALE ACCEPT FRN 09/29/2023 JPY XS0176615150
3S 502103-9 TRANCHE 1

SOCIETE GENERALE ACCEPT FRN 09/29/2015 JPY XS0176616711
3.9

SOCIETE GENERALE ACCEPT SERIES 829303-4
ICHE 1 HYBRID 04/25/2013 JPY XS0217826022

SOCIETE GENERALE ACCEPT SERIES 9943/05-11
ICHE 1 0.32% 11/25/2008 JPY XS0236149109

SOCIETE GENERALE ACCEPT 0.19% 05/25/2009 JPY XS0236157623

SOCIETE GENERALE ACCEPT SERIES 10801/06-2
ICHE1 HYBRID 02/14/2011 JPY XS0243293341

FINANCE LIMITED HYBRID 06/20/2016 JPY SER
5 XS0257903756

IAN BROTHERS TREASURY HYBRID 06/15/2013 JPY XS0257915503

IAN BROTHERS TREASURY HYBRID 06/15/2013 JPY XS0257916063

取引残高報告書 (定期)

Goldman Sachs Japan Co., Ltd.
ゴールドマン・サックス証券株式会社
東京都港区六本木6-10-1 六本木ヒルズ森タワー
TEL 03 (6437) 1000

Goldman Sachs

証券印
分券
社株
印式

横口証番号 振替者

017893512

8820

HOJONII TEMPLE
SHUKYO HOJIN

作成基準日

2008 年 9 月 1 日 より

2008 年 9 月 30 日 まで

2 of 4

口座状況 ACCOUNT STATUS

高明細 SECURITIES POSITION

T DESCRIPTION	通貨 CCY.	銘柄コード SEC. CODE	数量(額面) QTY (FACE VALUE)	区分 TYPE	償還日 MATURITY DATE	ファクター FACTOR
SOCIETE GENERALE ACCEPT FRN 06/18/2014 USD 04-6 MAX(0:17*(USDA RATE - 2%))	USD	XS0194807803			06/18/2014	
SOCIETE GENERALE ACCEPT HYBRID 12/15/2025	USD	XS0238080138			12/15/2025	
SOCIETE GENERALE ACCEPT FRN 02/19/2013 USD 06-2 REFER TO THE TERM SHEET	USD	XS0243082863			02/19/2013	
MAN BROTHERS TREASURY HYBRID 05/30/2012 USD	USD	XS0301335286	1,130,000.00		05/30/2012	
MAN BROTHERS TREASURY FRN 07/17/2014 USD IR TO THE TERM SHEET	USD	XS0301569603	11,800,000.00		07/17/2014	

Track this shipment via the DHL Web Site : <http://www.dhl.com>



Air Waybill/航空運送状
(Non-negotiable/譲渡不能)

1 Payer account number and insurance details/顧客番号・保険
Change to 変更 ☒ Shipper 荷主 ☐ Receiver 受取人 ☐ 3rd party 第三者
Payer account No. 支払者口座番号

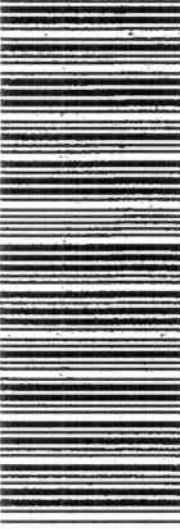
Shipment Insurance/保険 Insured value (in local currency) 申告価値を日本円で記入ください
☐ Yes ☒ No 保険あり/なし

2 From (Shipper/荷送人)
Shipper's account number/顧客番号
Contact name/担当者
Kuroiwa Toshiyuki

Company name/会社名
NOZOMI Sogo Law Office
Address/住所
SF Marumatsu Kojimachi BLD
3-3 Kojimachi Chiyodaku
Tokyo
Postcode/ZIP Code (required)/郵便番号
102-0083
Phone/Fax or E-mail (required) 電話・ファックス・E-Mailアドレスのいずれか
03-3234-8778

3 To (Receiver/荷受人)
United States Bankruptcy Court/Southern District of New York
Lehman Brothers Holdings Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10158-5076
Postcode/ZIP Code (required)/郵便番号
Country/国名
USA
Contact person/担当者名
Phone/Fax or E-mail (required) 電話・ファックス・E-Mailアドレスのいずれか

221 7237 271



4 Shipment details

Pieces 個数	Length 長さ cm	Width 幅 cm	Height 高さ cm
0.5			

5 Full description of contents/荷物明細
Give content and quantity/品名・数量
The shipper confirms that this shipment does not contain any dangerous goods as defined under IATA regulations.

6 Dutiable shipments only (WPX) (Customs Requirement)
Attach the original and two copies of a Proforma or Commercial Invoice
Shipper's VAT/GST number
Receiver's VAT/GST or Shipper's EIN/SSN
Declared Value for Customs/税関申告価額 Harmonized Commodity Code if applicable (as on commercial/proforma invoice) 税関品目番号

TYPE OF EXPORT
☐ Permanent 常設輸出
☐ Repair / Return 修理/返品
☐ Temporary 一時輸出
Destination duties/taxes if left blank receiver pays duties/taxes/輸入関税等請求先
☐ Receiver 荷受人 ☐ Shipper 荷主 ☐ Other 第三者
specify approved account number/特約の番号に記入

PS09/07 F15 JP MP

Consignee/Parcel copy

DESTINATION CODE
TAF

7 Services/サービス
Worldwide Express
☒ Dutiable 課税
☐ Non-dutiable 非課税
☐ Parcel 小包
☐ Express 特急
☐ Document 文書
☐ Other Products (250g) その他商品
☐ Domestic 国内
☒ Other 国際

Service Options サービスオプション
☐ Saturday 土曜
☐ Special Delivery 特別配達
☐ Delivery notification 配達通知
Other 他

kg

CHARGES 料金
Services サービス
Other その他
Insurance 保険
VAT 消費税

CURRENT TOTAL
JPY 7130

TRANSPORT COLLECT STICKER No.

PICKED UP BY
9/10

Route No.

Time
12:21

Date
7/27/10

Duplicate

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	UNIQUE IDENTIFICATION NUMBER: 1000097010 Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000022801	
Name of Debtor Against Which Claim is Held		Case No. of Debtor	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) LBH (CREDITOR,DBF,CREDNUM)CREDNUM # 1000097010***** HOUONJI TEMPLE ATTN: MR. SEIICHI ENYA, MANAGER OF FINANCIAL DEPARTMENT RELIGIOUS JUDICIAL PERSON, NICHIREN-SHU, HO-ON JI 3-3 KOMAGATA-CHO, SHOWA-KU NAGOYA CITY, AICHI PREF. 466-0832 JAPAN		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____	
Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Name and address where payment should be sent (if different from above)		Telephone number: _____ Email Address: _____	
1. Amount of Claim as of Date Case Filed: \$ <u>28,644,124</u> as per attached If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9), complete Item 6. <input type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.* <input type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.* *IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO http://www.lehman-claims.com AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on http://www.lehman-claims.com if claim is based on a Derivative Contract or Guarantee.			
2. Basis for Claim: <u>Structured Note</u> (See instruction #2 on reverse side.)			
3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____			
6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$ _____ (See instruction #6 on reverse side.)			
7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: _____			
Date: <u>09/15/2009</u>		Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <u>宗教法人日蓮宗法音寺住職 鈴木泉音</u>	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			

FOR COURT USE ONLY
FILED / RECEIVED

SEP 21 2009

EPIQ BANKRUPTCY SOLUTIONS, LLC

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:

YOU MUST INDICATE THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED, INCLUDING THE NAME OF THE DEBTOR AND THE RELATED CASE NUMBER (DEBTORS AND CASE NUMBERS LISTED BELOW), IN THE SPACE ALLOTTED AT THE TOP OF THE CLAIM FORM.

08-13555	Lehman Brothers Holdings Inc.	08-13905	CES Aviation LLC
08-13600	LB 745 LLC	08-13906	CES Aviation V LLC
08-13885	Lehman Brothers Commodity Services Inc.	08-13907	CES Aviation IX LLC
08-13888	Lehman Brothers Special Financing Inc.	08-13908	East Dover Limited
08-13893	Lehman Brothers OTC Derivatives Inc.	09-10108	Luxembourg Residential Properties Loan Finance S.a.r.l.
08-13899	Lehman Brothers Derivative Products Inc.	09-10137	BNC Mortgage LLC
08-13900	Lehman Commercial Paper Inc.	09-10558	Structured Asset Securities Corporation
08-13901	Lehman Brothers Commercial Corporation	09-10560	LB Rose Ranch LLC
08-13902	Lehman Brothers Financial Products Inc.	09-12516	LB 2080 Kalakaua Owners LLC
08-13904	Lehman Scottish Finance L.P.	08-13664	PAMI Stalter Arms LLC

If your Claim is against multiple Debtors, complete a separate form for each Debtor.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a):

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9):

State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150-5076

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Derivative Contract

A contract that is any of (i) a "swap agreement" as such term is defined in section 101(53B) of the Bankruptcy Code or (ii) a "forward contract" as such term is defined in section 101(25) of the Bankruptcy Code. A cash-market purchase or sale of a security or loan (i.e. any purchase or sale of a security or loan for settlement within the standard settlement cycle for the relevant market), exchange-traded future or option, securities loan transaction, repurchase agreement in respect of securities or loans, and any guarantee or reimbursement obligations which would otherwise be included in the definition of such terms in the Bankruptcy Code shall not be considered a Derivative Contract for the purposes of this definition nor shall any notes, bonds, or other securities issued by the Debtors or their affiliates (including, but not limited to, Lehman Brothers Holdings Inc., Lehman Brothers Treasury Co. B.V., Lehman Brothers Bankhaus AG, Lehman Brothers Holdings plc, Lehman Brothers Securities N.V., and Lehman Brothers (Luxembourg) Equity Finance S.A.).

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A promise, representation or agreement to answer for the payment of some debt or the performance of some duty in case of the failure of another person or entity who is liable in the first instance.

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INFORMATION

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Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

	Series number	ISIN	Description	Quantity	Maturity Date
1	LEHMAN BROTHERS TREASURY CO MTN04529	XS0257915503	WORST OF 7 STOCKS DIGITAL COUPON TYPE	500,000,000	06/15/2013
2	LEHMAN BROTHERS TREASURY CO MTN04530	XS0257916063	WORST OF 7 STOCKS TARN TYPE	500,000,000	06/15/2013
3	LEHMAN BROTHERS TREASURY MTN07232	XS0301335286	WORST OF 7 STOCKS TARN	1,130,000	05/30/2012
4	LEHMAN BROTHERS TREASURY MTN07245	XS0301569603	N225 INDEX 7 STOCKS LINKED TARN	11,800,000	07/17/2014

ISIN	Quantity	principal amount	late charges at 20% a year 09/15/2008 ~ 09/15/2009	total amount
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2 XS0257916063	JPY 500,000,000	USD 5,490,885	1,098,177	6,589,062
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4 XS0301569603	USD 11,800,000	USD 11,800,000	2,360,000	14,160,000
		23,911,770	4,782,354	28,694,124

※1USD=91.06JPN 09/18/2009

取引残高報告書 (定期)



Goldman Sachs Japan Co., Ltd.

ゴールドマン・サックス証券株式会社
東京都港区六本木6-10-1 六本木ヒルズ森タワー
TEL 03 (6437) 1000

口座番号

扱者

017893512

8820

HOUONJI TEMPLE
SHUKYO HOJIN

作成基準日

2008 年 9 月 1 日 より

2008 年 9 月 30 日 まで

1 of 4

状況 ACCOUNT STATUS

力明細 CASH BALANCE

月細 通貨 2008 年 8 月 31 日 残高 2008 年 9 月 30 日 残高
RIPTION CCY. PREVIOUS BALANCE CURRENT BALANCE

証券金/担保金

JPY

765,227,315

265,385,986

USD

0.00

4,672,897.20

明細 SECURITIES POSITION

DESCRIPTION

通貨 銘柄コード
CCY. SEC. CODE数量(個数)
QTY (FACE VALUE)区分
TYPE償還日
MATURITY DATEファクター
FACTOR

CIETE GENERALE ACCEPT FRN 09/29/2013 JPY XS0176615150
5021/03-9 TRANCHE 1

CIETE GENERALE ACCEPT FRN 09/29/2015 JPY XS0176616711

CIETE GENERALE ACCEPT SERIES 8293/05-4 JPY XS0217626022

HE 1 HYBRID 04/25/2013 JPY

CIETE GENERALE ACCEPT SERIES 9943/05-11 JPY XS0236149109

HE 1.032% 11/24/2008 JPY

CIETE GENERALE ACCEPT 0.39% 05/25/2009 JPY XS0236157623

CIETE GENERALE ACCEPT SERIES 10801/06-2 JPY XS0243295341

HE 1 HYBRID 02/14/2011 JPY

FINANCE LIMITED HYBRID 06/20/2016 JPY SER XS0257903756

N BROTHERS TREASURY HYBRID 06/15/2013 JPY XS0257915503

N BROTHERS TREASURY HYBRID 06/15/2013 JPY XS0257916063

取引残高報告書 (定期)

Goldman Sachs Japan Co., Ltd.
 ゴールドマン・サックス証券株式会社
 東京都港区六本木6-10-1 六本木ヒルズ森タワー
 TEL 03 (6437) 1000



口座番号 17893512 振替 8820

作成基準日 2008年9月1日より 2008年9月30日まで

HOJONII TEMPLE
SHUKYO HOJIN

2 of 4

状況 ACCOUNT STATUS

明細 SECURITIES POSITION

DESCRIPTION	通貨 CCY.	銘柄コード SEC. CODE	数量(額面) QTY (FACE VALUE)	区分 TYPE	償還日 MATURITY DATE	ファクター FACTOR
OCIBTE GENERALE ACCEPT FRN 06/18/2014 USD -6 MAX(0:17*(USDA RATE - 2%))	USD	XS0194807805			06/18/2014	
OCIBTE GENERALE ACCEPT HYBRID 12/15/2025	USD	XS0238080138			12/15/2025	
OCIBTE GENERALE ACCEPT FRN 02/19/2013 USD -2 REFER TO THE TERM SHEET	USD	XS0243082863			02/19/2013	
AN BROTHERS TREASURY HYBRID 05/30/2012 USD	USD	XS0301335286	1,130,000.00		05/30/2012	
AN BROTHERS TREASURY FRN 07/17/2014 USD TO THE TERM SHEET	USD	XS0301569603	11,800,000.00		07/17/2014	

08-13555-scc

Doc 11471

Filed 09/20/10

Entered 09/20/10 17:22:14

Main Document

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1 Payer account number and insurance details/顧客番号・保険

Charge to: ☒ Shipper ☐ Receiver ☐ 3rd party
 運送料金請求先: 荷送人 荷受人 第三者

Payer Account No. 番払い専用

Shipment Insurance/保険 Insured value (in local currency)
 申告価額を日本円で記入ください

☐ Yes ☒ No

Not all payment options are available in all countries.

2 From (Shipper/荷送人)

Shipper's account number/顧客番号

Shipper's reference (up to 32 characters but only first 12 will be shown on invoice)

Company name/会社名

Address/住所

Postcode/ZIP Code (required)/郵便番号

Phone/Fax or E-mail (required)

Contact person/担当者名

Country/国名

City/市区町村

Street/通り

Postcode/ZIP Code (required)/郵便番号

Phone/Fax or E-mail (required)

Contact person/担当者名

Country/国名

City/市区町村

Street/通り

Postcode/ZIP Code (required)/郵便番号

Phone/Fax or E-mail (required)

Contact person/担当者名

Country/国名

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Country/国名

City/市区町村

Street/通り

Postcode/ZIP Code (required)/郵便番号

Phone/Fax or E-mail (required)

Contact person/担当者名

Country/国名

City/市区町村

Street/通り

4 Shipment details

Total number of packages

Total Weight

Pieces

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Width

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5 Full description of contents/貨物明細

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6 Dutiable shipments only (WPX) (Customs Requirement)

Attach the original and two copies of a Proforma or Commercial Invoice

Shipper's VAT/GST number

Receiver's VAT/GST or Shipper's EIN/SSN

Declared Value for Customs/税関申告価額

Harmonised Commodity Code, if applicable

TYPE OF EXPORT

Permanent

Repair / Return

Temporary

Destination duties/taxes

Receiver

Shipper

Other

specify approved account number (特約の場合に記入)

PS09/07 F15 JP MP

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RECEIVED

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DESTINATION CODE

7 Services/サービス

Worldwide Express

Dutiable Parcel

Express Document

Other Products

Service Options

Delivery notification

Other

Other

Other

Other

Other

Other

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Other

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EXHIBIT B

[Executed Evidence of Transfer of Claim]

Final Form 11/20/09

AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM
LEHMAN PROGRAM SECURITY

TO: THE DEBTOR AND THE BANKRUPTCY COURT

1. For value received, the adequacy and sufficiency of which are hereby acknowledged, Goldman, Sachs & Co. ("Seller") hereby unconditionally and irrevocably sells, transfers and assigns to Barclays Bank PLC (the "Purchaser"), and Purchaser hereby agrees to purchase, as of the date hereof, (a) an undivided interest, to the extent of the applicable percentage specified in Schedule 1 attached hereto (the "Purchased Claim"), in Seller's right, title and interest in and to each of Proof of Claim Number 60865, Proof of Claim Number 25354, and Proof of Claim Number 22801 (which, for the avoidance of doubt, has been expunged), each filed by or on behalf of Seller's predecessor in interest (collectively, the "Proof of Claim") against Lehman Brothers Holdings, Inc., debtor in proceedings for reorganization (the "Proceedings") in the United States Bankruptcy Court for the Southern District of New York (the "Court"), administered under Case No. 08-13555 (JMP) (the "Debtor"), (b) all rights and benefits of Seller relating to the Purchased Claim, including without limitation (i) any right to receive cash, securities, instruments, interest, damages, penalties, fees or other property, which may be paid or distributed with respect to the Purchased Claim or with respect to any of the documents, agreements, bills and/or other documents (whether now existing or hereafter arising) which evidence, create and/or give rise to or affect in any material way the Purchased Claim, whether under a plan or reorganization or liquidation, pursuant to a liquidation, or otherwise, (ii) any actions, claims (including, without limitation, "claims" as defined in Section 101(5) of Title 11 of the United States Code (the "Bankruptcy Code")), rights or lawsuits of any nature whatsoever, whether against the Debtor or any other party, arising out of or in connection with the Purchased Claim, (iii) any rights and benefits arising out of or in connection with any exhibit, attachment and/or supporting documentation relating to the Purchased Claim, and (iv) any and all of Seller's right, title and interest in, to and under the transfer agreements, if any, under which Seller or any prior seller acquired the rights and obligations underlying or constituting a part of the Purchased Claim, but only to the extent related to the Purchased Claim, (c) any and all proceeds of any of the foregoing (collectively, as described in clauses (a), (b), and (c), the "Transferred Claims"), and (d) the security or securities (any such security, a "Purchased Security") relating to the Purchased Claim and specified in Schedule 1 attached hereto.

2. Seller hereby represents and warrants to Purchaser that: (a) the Proof of Claim was duly and timely filed on or before 5:00 p.m. (prevailing Eastern Time) on November 2, 2009 in accordance with the Court's order setting the deadline for filing proofs of claim in respect of "Lehman Program Securities"; (b) the Proof of Claim relates to one or more securities expressly identified on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009; (c) Seller owns and has good and marketable title to the Transferred Claims, free and clear of any and all liens, claims, set-off rights, security interests, participations, or encumbrances created or incurred by Seller or against Seller; (d) Seller is duly authorized and empowered to execute and perform its obligations under this Agreement and Evidence of Transfer; (e) the Proof of Claim includes the Purchased Claim specified in Schedule 1 attached hereto; and (f) Seller has not engaged in any acts, conduct or omissions, or had any relationship with the Debtor or its affiliates, that will result in Purchaser receiving in respect of the Transferred Claims proportionately less payments or distributions or less favorable treatment than other unsecured creditors.

3. Seller hereby waives any objection to the transfer of the Transferred Claims to Purchaser on the books and records of the Debtor and the Court, and hereby waives to the fullest extent permitted by law any notice or right to receive notice of a hearing pursuant to Rule 3001(e) of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law, and consents to the substitution of Seller by Purchaser for all purposes in the case, including, without limitation, for voting and distribution purposes with respect to the Transferred Claims. Purchaser agrees to file a notice of transfer with the Court pursuant to Federal Rule of Bankruptcy Procedure 3001(e) including this Agreement and Evidence of Transfer of Claim. Seller acknowledges and understands, and hereby stipulates, that an order of the Court may be entered without further notice to Seller transferring to Purchaser the Transferred Claims, recognizing Purchaser as the sole owner and holder of the Transferred Claims, and directing that all payments or distributions of money or property in respect of the Transferred Claim be delivered or made to Purchaser.

4. All representations, warranties, covenants and indemnities shall survive the execution, delivery and performance of this Agreement and Evidence of Transfer of Claim and the transactions described herein. Purchaser shall be entitled to transfer its rights hereunder without any notice to or the consent of Seller. Seller hereby agrees to indemnify, defend and hold Purchaser, its successors and assigns and its officers, directors, employees, agents and controlling persons harmless from and against any and all losses, claims, damages, costs, expenses and liabilities, including, without limitation, reasonable attorneys' fees and expenses, which result from Seller's breach of its representations and warranties made herein.

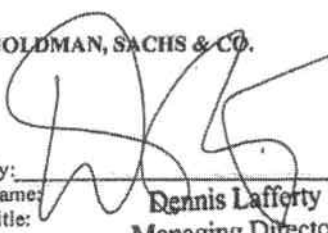
5. Seller shall promptly (but in any event no later than three (3) business days) remit any payments, distributions or proceeds received by Seller in respect of the Transferred Claims to Purchaser. Seller has transferred, or shall transfer as soon as practicable after the date hereof, to Purchaser each Purchased Security to such account, via Euroclear or Clearstream (or similar transfer method), as Purchaser may designate in writing to Seller. This Agreement and Evidence of Transfer supplements and does not supersede any confirmation, any other automatically generated documentation or any applicable rules of Euroclear or Clearstream (or similar transfer method) with respect to the purchase and sale of the Purchased Security.

6. Each of Seller and Purchaser agrees to (a) execute and deliver, or cause to be executed and delivered, all such other and further agreements, documents and instruments and (b) take or cause to be taken all such other and further actions as the other party may reasonably request to effectuate the intent and purposes, and carry out the terms, of this Agreement and Evidence of Transfer, including, without limitation, cooperating to ensure the timely and accurate filing of any amendment to the Proof of Claim.

7. Seller's and Purchaser's rights and obligations hereunder shall be governed by and interpreted and determined in accordance with the laws of the State of New York (without regard to any conflicts of law provision that would require the application of the law of any other jurisdiction). Seller and Purchaser each submit to the jurisdiction of the courts located in the County of New York in the State of New York. Each party hereto consents to service of process by certified mail at its address listed on the signature page below.

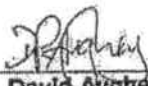
IN WITNESS WHEREOF, this AGREEMENT AND EVIDENCE OF TRANSFER OF CLAIM is executed
this 7th day of September, 2010.

GOLDMAN, SACHS & CO.

By: 
Name: **Dennis Lafferty**
Title: **Managing Director**

30 Hudson Street, 36th Floor
Jersey City, NJ 07302
Fax: 212-428-1243
Contact: Andrew Caditz
Phone: 212-357-6240
Email: Andrew.Caditz@gs.com

BARCLAYS BANK PLC

By: 
Name: **David Aughey**
Title: **Director**
Legal Department
c/o 745 7th Avenue
New York, NY 10019

Schedule I

Transferred Claims

Purchased Claim

100% of the outstanding amount of XS0301335286 as described in the Proof of Claim as of September 7, 2010, which equals 4.72570621% of the Proof of Claim (the total proof of claim amount is USD 28,694,124) = USD 1,130,000 of USD 23,911,770 (the outstanding principal amount of the Proof of Claim as of September 7, 2010) and USD 226,000 of USD 4,782,354 (the outstanding late charges amount of the Proof of Claim as of September 7, 2010), plus all interest accrued thereon.

Lehman Programs Securities to which Transfer Relates

Description of Security	ISIN/CUSIP	Issuer	Guarantor	Principal/Notional Amount	Maturity	Accrued Amount (late charges as of Proof of Claim Filing Date)	Principal + Accrued Amount
LEHMAN BROTHERS TREASURY CO. B.V. Issue of USD 1,130,000 Equity Linked Notes due May 30, 2012 unconditionally and irrevocably guaranteed by LEHMAN BROTHERS HOLDINGS INC. under the U.S. \$60,000,000,000 Euro Medium-Term Note Program	XS0301335286	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Holdings Inc.	USD 1,130,000	5/30/2012	USD 226,000	USD 1,356,000

Schedule I-1

619680.2/153-05435